

## Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§9–202.

(a) A tax is imposed on each motor carrier who operates or causes the operation of a commercial motor vehicle on a highway in this State.

(b) The tax under this section is imposed whether the commercial motor vehicle is:

- (1) owned by or leased to the motor carrier;
- (2) operated loaded or empty; or
- (3) operated for compensation or for no compensation.

[\[Previous\]](#)[\[Next\]](#)